

Accounts Ledgers Samples

GENERAL LEDGER

| Ever So Special Company General Ledger | | | | |
|---|-------------------|-----------------|----------|----------------|
| Account: Cash | | No.: 101 | | |
| Date | Journal Reference | Debit | Credit | Debit Balance |
| Mar. 30 | A.4 | 3,000.00 | | 3,000.00 |
| Account: Accounts Receivable | | No.: 115 | | |
| Date | Journal Reference | Debit | Credit | Credit Balance |
| Mar. 30 | C.13 | | 5,687.00 | 5,687.00 |
| 30 | R.5 | | 100.00 | 5,787.00 |
| Account: Inventory | | No.: 131 | | |
| Date | Journal Reference | Debit | Credit | Credit Balance |
| Mar. 30 | Bal. | | | 300.00 |
| 30 | D.5 | | 250.00 | 550.00 |
| Account: Sales Revenue | | No.: 410 | | |
| Date | Journal Reference | Debit | Credit | Credit Balance |
| Mar. 15 | F.6 | | 4,512.00 | 4,512.00 |
| 22 | D.2 | | 662.00 | 5,174.00 |
| Account: Sales Discounts | | No.: 420 | | |
| Date | Journal Reference | Debit | Credit | Debit Balance |
| Mar. 30 | F.6 | 30.00 | | 30.00 |
| Account: Cost of Goods Sold | | No.: 511 | | |
| Date | Journal Reference | Debit | Credit | Debit Balance |
| Mar. 15 | F.6 | 3,200.00 | | 3,200.00 |
| 22 | D.2 | 400.00 | | 3,600.00 |

SUBSIDIARY LEDGER

| Ever So Special Company Subsidiary Ledger: Accounts Receivable | | | | |
|---|-----------|----------|----------|----------|
| Client: Chris Osu | | | | |
| Date | Reference | Debit | Credit | Balance |
| Mar. 2 | T.5 | 250.00 | | 250.00 |
| Client: St. Mary School | | | | |
| Date | Reference | Debit | Credit | Balance |
| Mar. 4 | T.5 | 2,546.00 | | 2,546.00 |
| 16 | R.5 | | 1,500.00 | 1,046.00 |
| Client: Bessy's Chop Shop | | | | |
| Date | Reference | Debit | Credit | Balance |
| Mar. 30 | T.5 | 300.00 | | 300.00 |
| 30 | R.5 | | 300.00 | - |
| Client: Matthew Smith | | | | |
| Date | Reference | Debit | Credit | Balance |
| Mar. 15 | T.5 | 1,683.00 | | 1,683.00 |

RECEIPTS AND EXPENDITURES JOURNAL

| Ever So Special Company Cash Receipts / Expenditures Journal | | | | | |
|---|-----------|-----------|---|-----------|----------------------|
| No. | Date | Reference | Description | Debit | Credit Balance |
| 1 | | | Starting balance | | 66,947.00 |
| 2 | 26-Jan-10 | 556982 | 1st Disbursement deposited | | 58,639.00 125,586.00 |
| 3 | 28-Jan-10 | C.3 | 20% Deposit on rental space for governance training | 22,354.55 | 103,231.45 |
| 4 | 5-Feb-10 | C.3 | Photocopies of manuals for governance training | 7,895.63 | 95,335.82 |
| | | | | | |
| | | | | | |

PETTY CASH LEDGER

| Ever So Special Company Petty Cash Ledger | | | | | |
|--|-----------|--------------------------------|-------|--------|---------|
| No. | Date | Description | Debit | Credit | Balance |
| 2 | 26-Jan-10 | Deposit of funds to petty cash | | 300.00 | 300.00 |
| 3 | 28-Jan-10 | Payment of Electricity | 30.00 | | 270.00 |
| 4 | 5-Feb-10 | Purchase of Fuel | 52.00 | | 218.00 |
| | | | | | |
| | | | | | |

LINE ITEM LEDGER

| Ever So Special Company Line Item Ledger | | | | | | | | |
|---|-----------|----------|-----------|---|-----------|----------|------------------|-----------|
| No. | Line Item | Date | Reference | Description | Budget | Debit | Cumulative Total | Balance |
| 1 | B.3 | 5-Mar-10 | 5821 | Purchase 2 desks and 1 cabinet for office | 15,000.00 | 4,652.35 | 4,652.35 | 10,347.65 |
| 2 | A.1 | 5-Mar-10 | 5825 | Purchase 30 bags of fertilizer for soy crop | 67,000.00 | 5,500.00 | 5,500.00 | 0.00 |
| 3 | A.2 | 1-May-10 | 5840 | Maintenance of irrigation equipment | 90,000.00 | 7,500.00 | 7,500.00 | 82,500.00 |
| 4 | B.3 | 5-May-10 | 5841 | Purchase of HP fax 640 B/W ink jet | 15,000.00 | 3,120.25 | 7,772.60 | 7,227.40 |
| | | | | | | | | |
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